GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget 2021-22 (Final) – Release of full Budget – Guidelines for issue of Comprehensive Budget Release Order (CBRO) and Budget Distribution – Orders –Issued.

FINANCE (BUDGET. I) DEPARTMENT

G.O.Ms.No.36 Dated:06 -06-2021

Read the following: -

1) GO Ms. No. 59, Finance (Budget-I) Department, dated 30.03.2001
2) U.O. Note No. 29875-A/1283/A1/BG. I/2006, dated 25.11.2006
3) GO Ms. No.101, Finance (Budget-I) Department, dated 12.08.2015
4) G.O.Ms.No.19, Finance (Budget. I) Department, dated 28.03.2021
5) G.O.Ms.No.21, Finance (Budget. I) Department, dated 30.03.2021
6) G.O.Ms.No.34, Finance (Budget. I) Department, dated 06.06.2021
7) G.O.Ms.No.35, Finance (Budget. I) Department, dated 06.06.2021

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O R D E R:

In the G.O. 4th read above, the Appropriation Ordinance (No 4) of 2021, relating to the Vote on Account Budget 2021-22 for 1st three months of Financial Year 2021-22, has been communicated to all Secretariat Departments/Heads of Departments/ Chief Controlling Officers & in the G.O. 5th read above, permission was accorded to incur expenditure to the extent of the provision made for three months for the Vote on Account budget period, i.e. from 01.04.2021 to 30.06.2021. Vide, the reference 6th read above, the Appropriation Ordinance No 4 of 2021 was repealed & replaced by the Act No 2 of 2021.

2. In the G.O 7th read above, the Andhra Pradesh Appropriation (No.3) Act, 2021, constituting the demands for grants for the full financial year 2021-22, has been informed to all the Secretariat Departments & Heads of the Departments as the Budget Estimates. The advance grant authorized vide the G.O.s 4th & 6th read above are merged in the Budget Estimates 2021-22 communicated in the aforesaid G.O.

3. All the Departments of Secretariat, Heads of the Departments & other Drawing Officers are advised that the expenditure for the financial year that commenced from 1st April 2021 should now be regulated with reference to the provisions made in these Budget Estimates for the Financial Year 2021-22.

4. To streamline the budget management & to facilitate timely availability of funds to the implementing agencies, the Government has instituted the Comprehensive Budget Release Order (CBRO) process in the G.O. 3rd read above. As per this, issuance of the CBRO, is a pre-requisite to incur the expenditure & requires the distribution of budget by the Chief ControllingOfficers (CCOs) to Sub-Controlling Officers (SCOs) & Drawing and Disbursement Officers(DDOs).

5. All the Secretariat Departments & Chief Controlling Officers (Heads of Departments) shall use the CFMS Budget Module to distribute the budget among the SCOs & DDOs for the entire approved 2021-22 Budget in accordance with their annual work plan, programme priorities, monthly/quarterly fund requirement, etc.subject to the guidelines provided in this G.O. & to submit the same to Finance Department.

6. The following principles shall govern the budget distribution:

a) The total of Budget Distribution for the four (4) quarters, under every head, shall not exceed 100% of the allocated BE for the financial year.

b) The Secretariat Departments and CCOs may retain a part of the Budget, not exceeding 10% in reserve, for release at their discretion to the better performers.

c) A minimum provision of 25% must be made for the 4th quarter and in case the available budget is not equal to that extent, such amount shall be maintained in the 4th quarter only.

d) As the Vote on Account budget 2021-22 is subsumed in the full budget 2021-22, the expenditure already incurred shall be accounted in the first quarter while distributing the Budget through the CBRO.

e) **The HOAs with the following combinations are ordered to be operated in relaxationof budget control:**

i. All DH/SDH under DH 010 – Salaries (Including under GSH.12& 06)
ii. All DH/SDH under DH 040 – Pensions
iii. All DH/SDH under DH 020 – Wages (with financial concurrence) (Including underGSH.12& 06)
iv. All DH/SDH under DH 060 – GIA Salaries (Only for the cases migrated to HRMSPayroll, rest will operate as budget controlled)
v. All DH/SDH – under DH 070 – Work Charged Employees (Including under GSH.12& 06)
vi. All DH/SDH under Arrear Pensions (090) (Including under GSH.12& 06)
vii. All DH/SDH under Arrear Salaries (100) (Including under GSH.12& 06)
viii. Fixed Travelling Allowance (110/114)
ix. Payments to Home Guards - 280/282 (With Financial concurrence only)
x. Payments to Anganwadi Workers – 280/283
xi. Honorarium to V.R. A's – 280/286 (Sanctioned posts only)
xii. Payments to Asha Workers -290/291(With financial concurrence)
xiii. DH/SDH under DH 290/293 (Payments to Village Volunteers)
xiv. DH/SDH under DH 290/294 (Payments to Ward Volunteers)
xv. Payments to Tribal Community Health workers – 290/295(with financialconcurrence)
xvi. DH/SDH – 300/301 – Individual Contract Employees (against sanctioned post and withFinance concurrence) (Including under GH.12& 06)
xvii. DH/SDH – 300/302- Other Contractual Services (Sanctioned against vacant post and withFinance Concurrence) (Including under GSH.12& 06)
xviii. DH/SDH – 310/317 – Ex-gratia – sanctioned on specific orders from case to case(Including under GSH.12& 06)
xix. DH/SDH – 310/318 – Obsequies Charges (Including under GSH.12& 06)

xx. All HOAs under MH 2245 – Relief on Account of Natural Calamities, except that of SMH 80

xxi. All HoAs under 2049.Interest Payments

xxii. All HOAs under MH 2071 – Pensions and Other Retirement Benefits

xxiii. 2225-01-800-12-04-310-312 VN- Expenditure pertaining to SC/ST Atrocities Act

xxiv. 2235-60-104-00-04-500-501 VN – Expenditure relating to Booster Scheme

xxii. 7610-00-800-00-04-001-000 VN – Expenditure relating to Employees Festival Advance

xxiii. DH/SDH combination 560/561 – Repayment of Borrowings.

xxiv. DH/SDH-340/343 Stipends.

f) **HOAs under the following combinations are ordered to be operated as BRO items and therefore expenditure in these HOA combinations can be incurred only after the issue of BROs:**

i. All DH/SDH under 170 –Training

ii. All DH/SDH under 200–Other Administrative Expenses (except 200/207 MedicalExpenses (non-employees)).

iii. All DH/SDH combinations 210 - Materials and Supplies (except 210/212 Drugs andMedicines)

iv. DH/SDH combination 300/303–TA/DA to Contract Employees.

v. All DH/SDH under 360 - Fees, Fines &Refunds.

vi. DH/SDH combination 410/411. Secret Service Expenditure

vii. DH/SDH combinations 500/501 – Compensation (Non-R&R) and 500/502 – R&R Cash Benefits

viii. DH/SDH combination 510/512 – Purchase of Motor Vehicles.

ix. DH/SDHcombination520/521–Purchase of Machinery & Equipment.

x. DH/SDH combination 540/541 –Investments.

xi. All DH/SDH combinations 800. User charges

xii. All DH/SDH combinations 900. DBT – Grants-in-Aid (Except YSR Pension Kanuka)

g) The BRO items mentioned at 6(f) above will be issued only after receipt of request from the concerned Departments with detailed justification in the BRO Request Format (BRF) prescribed by the Finance Department, excepting the item at 6(f) xii above.

h) In respect of 6(f) xii above, i.e. All DH/SDH combinations 900. DBT – Grants-in-Aid (Except YSR Pension Kanuka), suo-moto BRO will be released by the Finance Department, as per the beneficiary details furnished by the Village & Ward Secretariat Department and as per the implementation calendar prescribed by the Government.

i) Provisions made for New Schemes introduced in the budget for 2021-22, will be considered for release only after receipt of proposals from the concerned Departments with detailed work plan and budget. Specific BROs will be issued for the same.

j) In respect of Centrally Assisted State Development Schemes under Group Sub- Head (GSH) 12 & corresponding Matching State Share provided under GSH 06 and also FC Grants under GSH 04, the Budget will be released, through a specific Budget Release Order (BRO) except salary Heads, only on receipt of the funds fromGovernment of India and the concerned funding agency.

k) In case of the Externally Aided Projects under GSH 03, RIDF Schemes under GSH 07, that operate on reimbursement basis & where the State has to incur the expenditure first, the Budget is considered as released & there is no need for a BRO to incur the expenditure. This is applicable for only for DH 270 and 530.

l) In respect of works expenditure under all sub detailed Heads under Detailed Head 530, pertaining to all the departments, the Budget control shall be observed at the level of HoD only without any further distribution to the DDOs. The bills of Capital Head of Accounts (otherthan GHs 12 & 06) related to the Works Expenditure will be allowed without any need for issue of BROs and CBROs up to the Budget provisiononly. No bill shall be permitted to be uploaded when sufficient Budget is not available under the relevant Heads. In respect of works bills under DHs 270, SDH 319, billswill be allowed up to the Budget provision only.

m) In respect of any budget provisions under HOAs with DH 800, all permissions hitherto granted to the respective departments, will have to be freshly reviewed & revalidated/ updated by the Finance Department & the BROs shall be issued, wherever necessary, in consultation with Budget Section.

7. The following are the timelines for issue of Budget distribution:

a) Uploading the budget for FY2021-22 in CFMS portal:	7th June 2021
b) Release to HODs/Commencement of Distribution:	10th June 2021
c) HODs to complete Distribution and Submit:	By 15th June 2021
d) FMUs to issue CBROs:	By 18th June 2021

8. All the HODs & FMUs are advised to complete the activity as per the timelines to avoid delays in preferring the bills.

9. The CEO, APCFSS shall enable the budget distribution & incurring of expenditure strictly in accordance with the guidelines issued in this order.

10. All Secretariat Departments/Heads of the Departments/Director of Treasuries & Accounts/ Pay & Accounts Officer/Directorate of Works Accounts/CEO, APCFSS are requested to follow these instructions scrupulously.

11. In case of any clarifications, the Departments/HoDs are requested to reach out to the concerned FMUs, Budget and IT wings of the Finance Department.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
PRINCIPAL FINANCE SECRETARY TO GOVERNMENT

To
All the Secretariat Departments
All the Heads of the Departments
All the District Collectors
The Accountant General (A&E), AP
The Director, Treasuries &Accounts, Ibrahimpatnam
The Pay & Accounts Officer, Ibrahimpatnam
The Director, Works Accounts, Ibrahimpatnam

The Dy. Directors/ District Treasury Offices
The CEO, APCFSS, Ibrahimpatnam.
Copy to:
All FMUs and Officers in Finance Department
OSD to Minister for Finance
The PS to Chief Secretary
The PSs to the officers in CMO
The PS to PFS/Secretary (RM&IF)/ Secretary (B&HR)

//FORWARDED::BY ORDER//

SECTION OFFICER